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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 N SENATE AVENUE N1058(B)  
INDIANAPOLIS IN 46204  
PHONE (317) 232-3777  
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**TO: DeKalb County Auditor**

**FROM: Department of Local Government Finance**

**RE: 2021 Certified Budget Order**

**DATE: Friday, January 8, 2021**

Enclosed is the certified 2021 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in County Auditor's office.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on 02/28/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 03/19/20.
- County Auditor certified net assessed values to the DLGF on 08/14/20 (Due 08/03/20).
- DLGF certified the Budget Order on 01/08/2021 (Due 01/15/21).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.11-17-16(k), the budget order deadline for this county is January 15, 2021.

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the County Auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**ORDER**

IN THE MATTER OF THE BUDGET  
AND TAX RATES FOR 2020 PAYABLE 2021 FOR  
DEKALB COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2021. The County Auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The County Auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

**Dated this January 8, 2021**

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**



**Wesley R. Bennett, Commissioner**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**2021 TAX RATES  
(Per Taxing District)**

**Year : 2021  
County: 17 DeKalb**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2021 District Rate</u>	<u>2020 District Rate</u>
001	Butler 001	1.8401	1.7832
002	Concord 002	1.3450	1.3736
003	St Joe 003	2.6462	2.9200
004	Fairfield 004	1.4706	1.4797
005	Franklin 005	1.3829	1.3459
006	Hamilton 006	1.7437	1.7284
007	Grant 007	1.7078	1.7270
008	Waterloo 008	3.3730	3.5527
009	Jackson 009	1.4163	1.4296
010	Auburn Jackson 010	2.5648	2.5636
011	Keyser 011	1.9833	1.9360
012	Auburn Keyser 012	2.7911	2.7198
013	Garrett 013	3.0365	2.9794
014	Altona 014	2.6302	2.5389
015	Newville 015	1.2402	1.2736
016	Richland 016	1.4414	1.4509
017	Corunna 017	3.2232	3.2526
018	Smithfield 018	1.4381	1.4462
019	Ashley 019	2.4589	2.4814
020	Waterloo-Smithfield 020	3.3670	3.5438
021	Spencer 021	1.3100	1.3436
022	Stafford 022	1.2718	1.3032
023	Troy 023	1.2541	1.2859
024	Union 024	1.9278	1.9319
025	Auburn 025	2.5627	2.5613
026	Wilmington 026	1.2722	1.3058
027	Butler City 027	2.5589	2.6132
028	Auburn Grant 028	2.5877	2.5876
029	Auburn Keyser - Garrett Library 029	2.8400	2.7735

**NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0000 DEKALB COUNTY**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$334,000	\$2,651,083,753	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$16,378,709	\$2,651,083,753	\$8,494,072	\$0.3204
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0124</b>	<b>2015 REASSESSMENT</b>	\$486,516	\$2,651,083,753	\$527,566	\$0.0199
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$194,253	\$2,651,083,753	\$180,274	\$0.0068
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0702</b>	<b>HIGHWAY</b>	\$4,026,318	\$2,651,083,753	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$842,100	\$2,651,083,753	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0790</b>	<b>CUMULATIVE BRIDGE</b>	\$711,140	\$2,651,083,753	\$519,612	\$0.0196
Department of Local Government Finance approval not required.					
Rate Approved.					
<b>0801</b>	<b>HEALTH</b>	\$538,446	\$2,651,083,753	\$421,522	\$0.0159
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$554,874	\$2,651,083,753	\$835,091	\$0.0315
Budget approved for displayed amount.					
Rate Approved.					

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**Unit Total:**

**\$24,066,356**

**\$10,978,137**

**\$0.4141**  
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**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0001 BUTLER TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$17,118	\$116,178,354	\$10,572	\$0.0091
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$5,700	\$116,178,354	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>FIRE</b>	\$32,500	\$116,178,354	\$39,965	\$0.0344
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$55,318</b>		<b>\$50,537</b>	<b>\$0.0435</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0002 CONCORD TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$1,800	\$62,496,921	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$20,630	\$62,496,921	\$17,312	\$0.0277
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$9,500	\$62,496,921	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>FIRE</b>	\$61,000	\$54,958,135	\$65,180	\$0.1186
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$92,930</b>		<b>\$82,492</b>	<b>\$0.1463</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0003 FAIRFIELD TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$47,475	\$80,713,879	\$23,891	\$0.0296
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$16,855	\$80,713,879	\$0	\$0.0000
<b>1111</b>	<b>FIRE</b>	\$64,000	\$80,713,879	\$56,742	\$0.0703
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$128,330</b>		<b>\$80,633</b>	<b>\$0.0999</b>

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0004 FRANKLIN TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$0	\$74,571,033	\$0	\$0.0000
<b>0101</b>	<b>GENERAL</b>	\$42,900	\$74,571,033	\$18,344	\$0.0246
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$6,150	\$74,571,033	\$3,132	\$0.0042
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$28,000	\$68,369,892	\$26,596	\$0.0389
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$30,000	\$68,369,892	\$11,418	\$0.0167
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$107,050</b>		<b>\$59,490</b>	<b>\$0.0844</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0005 GRANT TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$500	\$132,990,642	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$56,081	\$132,990,642	\$50,137	\$0.0377
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$22,250	\$132,990,642	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>FIRE</b>	\$61,000	\$72,831,995	\$39,766	\$0.0546
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$0	\$72,831,995	\$10,051	\$0.0138
Rate Approved.					
<b>1312</b>	<b>RECREATION</b>	\$1,000	\$132,990,642	\$931	\$0.0007
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$140,831</b>		<b>\$100,885</b>	<b>\$0.1068</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2021 Budget Order**

**County: 17 DeKalb  
Unit: 0006 JACKSON TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$30,000	\$264,445,543	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$33,760	\$264,445,543	\$40,989	\$0.0155
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$7,650	\$264,445,543	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>FIRE</b>	\$47,800	\$200,579,441	\$32,694	\$0.0163
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$24,275	\$200,579,441	\$27,680	\$0.0138
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$143,485</b>		<b>\$101,363</b>	<b>\$0.0456</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0007 KEYSER TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$26,300	\$310,469,638	\$16,765	\$0.0054
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$5,000	\$310,469,638	\$4,347	\$0.0014
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$31,300</b>		<b>\$21,112</b>	<b>\$0.0068</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0008 NEWVILLE TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$32,490,746	\$0	\$0.0000
0101	GENERAL	\$20,627	\$32,490,746	\$6,888	\$0.0212
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$7,000	\$32,490,746	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$18,000	\$32,490,746	\$6,596	\$0.0203
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$45,627</b>		<b>\$13,484</b>	<b>\$0.0415</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0009 RICHLAND TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$1,000	\$76,745,411	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$31,270	\$76,745,411	\$13,507	\$0.0176
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$7,700	\$76,745,411	\$10,361	\$0.0135
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$23,000	\$71,440,348	\$8,644	\$0.0121
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$5,000	\$71,440,348	\$19,646	\$0.0275
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$67,970</b>		<b>\$52,158</b>	<b>\$0.0707</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0010 SMITHFIELD TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$7,500	\$128,528,299	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$24,600	\$128,528,299	\$20,822	\$0.0162
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$25,200	\$128,528,299	\$20,822	\$0.0162
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$44,112	\$73,724,901	\$25,804	\$0.0350
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$101,412</b>		<b>\$67,448</b>	<b>\$0.0674</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2021 Budget Order**

**County: 17 DeKalb  
Unit: 0011 SPENCER TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$3,500	\$113,122,116	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$20,600	\$113,122,116	\$19,683	\$0.0174
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$10,000	\$113,122,116	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>FIRE</b>	\$58,000	\$113,122,116	\$68,552	\$0.0606
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$25,000	\$113,122,116	\$37,670	\$0.0333
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$117,100</b>		<b>\$125,905</b>	<b>\$0.1113</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0012 STAFFORD TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$500	\$25,234,700	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$13,450	\$25,234,700	\$5,577	\$0.0221
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$3,300	\$25,234,700	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>FIRE</b>	\$10,000	\$25,234,700	\$9,488	\$0.0376
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$5,000	\$25,234,700	\$3,381	\$0.0134
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$32,250</b>		<b>\$18,446</b>	<b>\$0.0731</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0013 TROY TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$2,000	\$21,886,842	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$10,420	\$21,886,842	\$5,056	\$0.0231
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$3,000	\$21,886,842	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>FIRE</b>	\$9,300	\$21,886,842	\$4,246	\$0.0194
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$8,000	\$21,886,842	\$2,823	\$0.0129
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$32,720</b>		<b>\$12,125</b>	<b>\$0.0554</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0014 UNION TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$76,000	\$587,047,460	\$78,664	\$0.0134
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$59,000	\$587,047,460	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$135,000</b>		<b>\$78,664</b>	<b>\$0.0134</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2021 Budget Order**

**County: 17 DeKalb  
Unit: 0015 WILMINGTON TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$57,320	\$624,162,169	\$37,450	\$0.0060
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$16,850	\$624,162,169	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2010</b>	<b>LIBRARY (NON-LIBRARY UNIT)</b>	\$3,500	\$508,029,539	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$77,670</b>		<b>\$37,450</b>	<b>\$0.0060</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0416 AUBURN CIVIL CITY**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$250,000	\$646,395,076	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$5,455,223	\$646,395,076	\$1,141,534	\$0.1766
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0342</b>	<b>POLICE PENSION</b>	\$105,592	\$646,395,076	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$222,000	\$646,395,076	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$2,014,600	\$646,395,076	\$1,749,791	\$0.2707
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>1301</b>	<b>PARK &amp; RECREATION</b>	\$1,121,050	\$646,395,076	\$893,964	\$0.1383
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$64,000	\$646,395,076	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$290,000	\$646,395,076	\$318,673	\$0.0493
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
<b>8604</b>	<b>SPECIAL FIRE PROTECTION TERRITORY GENERAL</b>	\$2,733,155	\$707,633,592	\$2,606,922	\$0.3684
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					

<b>8692</b>	<b>SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE</b>	\$360,000	\$707,633,592	\$235,642	\$0.0333
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Budget approved for displayed amount.

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

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	<b>Unit Total:</b>	<b>\$12,615,620</b>		<b>\$6,946,526</b>	<b>\$1.0366</b>
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**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0436 GARRETT CIVIL CITY**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$25,000	\$177,614,250	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$2,719,035	\$177,614,250	\$854,502	\$0.4811
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0342</b>	<b>POLICE PENSION</b>	\$0	\$177,614,250	\$0	\$0.0000
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$0	\$177,614,250	\$0	\$0.0000
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$1,183,672	\$177,614,250	\$780,082	\$0.4392
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1301</b>	<b>PARK &amp; RECREATION</b>	\$203,860	\$177,614,250	\$141,381	\$0.0796
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1390</b>	<b>CUMULATIVE PARK &amp; RECREATION</b>	\$0	\$177,614,250	\$0	\$0.0000
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$0	\$177,614,250	\$0	\$0.0000
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$90,000	\$177,614,250	\$88,807	\$0.0500
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
<b>2430</b>	<b>REDEVELOPMENT - GENERAL</b>	\$13,490	\$177,614,250	\$5,861	\$0.0033
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>8604</b>	<b>SPECIAL FIRE PROTECTION TERRITORY GENERAL</b>	\$365,447	\$250,152,554	\$377,480	\$0.1509
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					

<b>8692</b>	<b>SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE</b>	\$85,000	\$250,152,554	\$72,544	\$0.0290
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Budget approved for displayed amount.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

<b>Unit Total:</b>		<b>\$4,685,504</b>	<b>\$2,320,657</b>	<b>\$1.2331</b>
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**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0460 BUTLER CIVIL CITY**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$1,729,330	\$116,132,630	\$564,056	\$0.4857
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0342</b>	<b>POLICE PENSION</b>	\$21,800	\$116,132,630	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$19,640	\$116,132,630	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$683,859	\$116,132,630	\$494,260	\$0.4256
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1301</b>	<b>PARK &amp; RECREATION</b>	\$150,200	\$116,132,630	\$122,520	\$0.1055
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$5,000	\$116,132,630	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$35,000	\$116,132,630	\$44,479	\$0.0383
Budget approved for displayed amount.					
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.					
<b>2430</b>	<b>REDEVELOPMENT - GENERAL</b>	\$57,140	\$116,132,630	\$34,375	\$0.0296
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>8604</b>	<b>SPECIAL FIRE PROTECTION TERRITORY GENERAL</b>	\$375,260	\$624,162,169	\$262,772	\$0.0421
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

<b>8692</b>	<b>SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE</b>	\$595,000	\$624,162,169	\$158,537	\$0.0254
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Budget approved for displayed amount.

Rate Approved.

<b>Unit Total:</b>		<b>\$3,672,229</b>	<b>\$1,680,999</b>	<b>\$1.1522</b>
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**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2021 Budget Order**

**County: 17 DeKalb  
Unit: 0585 ALTONA CIVIL TOWN**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$50,759	\$3,663,617	\$28,221	\$0.7703
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$3,311	\$3,663,617	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$24,530	\$3,663,617	\$2,070	\$0.0565
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$641	\$3,663,617	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$79,241</b>		<b>\$30,291</b>	<b>\$0.8268</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0586 ASHLEY CIVIL TOWN**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$1,000	\$50,995,877	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$983,000	\$50,995,877	\$403,989	\$0.7922
To fund the 2021 budget, this unit is authorized to transfer \$1,634.00 from the Levy Excess Fund.					
Budget approved for displayed amount.					
Rate reduced due to application of levy excess fund.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$16,725	\$50,995,877	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$216,000	\$50,995,877	\$121,574	\$0.2384
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$2,200	\$50,995,877	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$51,665	\$50,995,877	\$12,851	\$0.0252
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$1,270,590</b>		<b>\$538,414</b>	<b>\$1.0558</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0587 CORUNNA CIVIL TOWN**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$193,950	\$5,305,063	\$88,287	\$1.6642
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$2,000	\$5,305,063	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$29,500	\$5,305,063	\$7,401	\$0.1395
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$4,000	\$5,305,063	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$4,000	\$5,305,063	\$939	\$0.0177
Budget approved for displayed amount.					
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.					
<b>Unit Total:</b>		<b>\$233,450</b>		<b>\$96,627</b>	<b>\$1.8214</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2021 Budget Order**

**County: 17 DeKalb  
Unit: 0589 ST. JOE CIVIL TOWN**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$154,748	\$7,538,786	\$52,048	\$0.6904
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$45,900	\$7,538,786	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$61,600	\$7,538,786	\$29,997	\$0.3979
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2120</b>	<b>CEMETERY</b>	\$16,900	\$7,538,786	\$9,996	\$0.1326
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$2,000	\$7,538,786	\$0	\$0.0000
Budget approved for displayed amount.					
<b>6401</b>	<b>SANITATION</b>	\$25,200	\$7,538,786	\$14,995	\$0.1989
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$306,348</b>		<b>\$107,036</b>	<b>\$1.4198</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0590 WATERLOO CIVIL TOWN**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$1,024,994	\$63,899,605	\$699,956	\$1.0954
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$38,000	\$63,899,605	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$408,065	\$63,899,605	\$337,965	\$0.5289
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>1191</b>	<b>CUMULATIVE FIRE SPECIAL</b>	\$30,000	\$63,899,605	\$21,279	\$0.0333
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$5,000	\$63,899,605	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$24,500	\$63,899,605	\$26,582	\$0.0416
Budget approved for displayed amount.					
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.					
<b>2430</b>	<b>REDEVELOPMENT - GENERAL</b>	\$20,055	\$63,899,605	\$21,981	\$0.0344
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$1,550,614</b>		<b>\$1,107,763</b>	<b>\$1.7336</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0879 HAMILTON CIVIL TOWN**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$6,201,141	\$0	\$0.0000
0101	GENERAL	\$0	\$6,201,141	\$16,408	\$0.2646
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$0	\$6,201,141	\$0	\$0.0000
0708	MOTOR VEHICLE HIGHWAY	\$0	\$6,201,141	\$6,877	\$0.1109
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$0	\$6,201,141	\$0	\$0.0000
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$0	\$6,201,141	\$0	\$0.0000
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$0	\$6,201,141	\$2,536	\$0.0409
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
<b>Unit Total:</b>		<b>\$0</b>		<b>\$25,821</b>	<b>\$0.4164</b>

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**

**Unit: 1805 DEKALB COUNTY EASTERN COMM SCHOOL CORPORATION**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$1,426,497	\$879,393,494	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$2,308,663	\$879,393,494	\$2,001,500	\$0.2276
Budget has been reduced and approved for the displayed amt.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>3101</b>	<b>EDUCATION</b>	\$9,494,974	\$879,393,494	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
<b>3300</b>	<b>OPERATIONS</b>	\$4,907,671	\$879,393,494	\$4,564,052	\$0.5190
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$18,137,805</b>		<b>\$6,565,552</b>	<b>\$0.7466</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2021 Budget Order**

**County: 17 DeKalb**

**Unit: 1820 GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL CORPORATION**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$134,099	\$426,647,992	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$2,693,382	\$426,647,992	\$2,529,596	\$0.5929
Budget has been reduced and approved for the displayed amt.					
Rate reduced due to increased assessed valuation.					
<b>3101</b>	<b>EDUCATION</b>	\$11,242,989	\$426,647,992	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
<b>3300</b>	<b>OPERATIONS</b>	\$4,382,725	\$426,647,992	\$2,392,215	\$0.5607
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$18,453,195</b>		<b>\$4,921,811</b>	<b>\$1.1536</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**

**Unit: 1835 DEKALB COUNTY CENTRAL UNITED SCHOOL CORPORATION**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$559,627	\$1,270,471,234	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$5,703,075	\$1,270,471,234	\$4,454,272	\$0.3506
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>3101</b>	<b>EDUCATION</b>	\$23,008,727	\$1,270,471,234	\$0	\$0.0000
Budget approved for displayed amount.					
<b>3300</b>	<b>OPERATIONS</b>	\$9,571,059	\$1,270,471,234	\$7,216,277	\$0.5680
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$38,842,488</b>		<b>\$11,670,549</b>	<b>\$0.9186</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2021 Budget Order**

**County: 17 DeKalb**

**Unit: 7610 HAMILTON COMMUNITY SCHOOL CORPORATION**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0022</b>	<b>REFERENDUM FUND - EXEMPT OPERATING - POST 2009</b>	\$0	\$74,590,220	\$320,738	\$0.4300
Rate reduced per unit request.					
<b>0061</b>	<b>RAINY DAY</b>	\$0	\$74,571,033	\$0	\$0.0000
<b>0180</b>	<b>DEBT SERVICE</b>	\$0	\$74,571,033	\$41,163	\$0.0552
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>3101</b>	<b>EDUCATION</b>	\$0	\$74,571,033	\$0	\$0.0000
<b>3300</b>	<b>OPERATIONS</b>	\$0	\$74,571,033	\$269,351	\$0.3612
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$0</b>		<b>\$631,252</b>	<b>\$0.8464</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2021 Budget Order**

**County: 17 DeKalb**

**Unit: 0036 AUBURN-ECKHART PUBLIC LIBRARY**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$1,501,581	\$685,856,902	\$973,917	\$0.1420

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

<b>Unit Total:</b>		<b>\$1,501,581</b>		<b>\$973,917</b>	<b>\$0.1420</b>
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0037 BUTLER CARNEGIE PUBLIC LIBRARY**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$1,000	\$116,132,630	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$361,886	\$116,132,630	\$234,588	\$0.2020
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$362,886		\$234,588	\$0.2020

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0038 GARRETT PUBLIC LIBRARY**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$143,659	\$391,771,215	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$938,842	\$391,771,215	\$611,947	\$0.1562
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$154,455	\$391,771,215	\$135,945	\$0.0347
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>2011</b>	<b>LIBRARY IMPROVEMENT RESERVE</b>	\$143,659	\$391,771,215	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$1,380,615</b>		<b>\$747,892</b>	<b>\$0.1909</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 0039 WATERLOO PUBLIC LIBRARY**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$434,298	\$136,731,600	\$265,259	\$0.1940
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$54,344	\$136,731,600	\$49,634	\$0.0363
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>Unit Total:</b>		<b>\$488,642</b>		<b>\$314,893</b>	<b>\$0.2303</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2021 Budget Order**

**County: 17 DeKalb**

**Unit: 0994 NORTHEAST INDIANA SOLID WASTE MANAGEMENT**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$2,651,083,753	\$0	\$0.0000
0113	NONREVERTING	\$0	\$2,651,083,753	\$0	\$0.0000
8210	SPECIAL SOLID WASTE MANAGEMENT	\$0	\$2,651,083,753	\$331,385	\$0.0125
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$0</b>		<b>\$331,385</b>	<b>\$0.0125</b>

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2021 Budget Order**

**County: 17 DeKalb**  
**Unit: 1103 DeKalb County Airport Authority**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$469,000	\$2,651,083,753	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2101</b>	<b>AIRPORT AUTHORITY</b>	\$780,246	\$2,651,083,753	\$593,843	\$0.0224
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2190</b>	<b>CUMULATIVE AIRPORT BUILDING</b>	\$80,000	\$2,651,083,753	\$82,184	\$0.0031
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
<b>Unit Total:</b>		<b>\$1,329,246</b>		<b>\$676,027</b>	<b>\$0.0255</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**